

HOUSE BILL 3514

By McDonald

AN ACT to amend Tennessee Code Annotated, Title 50,  
Chapter 6, relative to exempting certain employers  
and employees from provisions of the Workers'  
Compensation Law on religious grounds.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Title 50, Chapter 6, Part 1, is  
amended by adding the following as a new section:

§ 50-6-135.

(a) An employer may file an application with the department of labor and workforce development to be exempted from this chapter with respect to certain employees. The application shall include a written waiver by the employee of all benefits under this chapter and an affidavit by the employee indicating the employee's membership within a recognized religious sect or division of a sect and adherence to established tenets or teachings of such sect or division by reason of which the employee is conscientiously opposed to acceptance of the benefits of any public or private insurance which makes payments in the event of death, disability, old age or retirement or makes payments toward the cost of, or provides services for medical bills, including the benefits of any insurance system established by the Federal Social Security Act 42 U.S.C. 301 et seq. The affidavit shall be accompanied by proof as required by subsection (c).

(b) The waiver and affidavit required by subsection (a) shall be made upon a form to be provided by the department.

(c) Such application shall be granted if the department finds proof that the employee has an approved exemption from the federal internal revenue service

for social security and medicare taxes, pursuant to internal revenue service Form 4029, that accompanies the application for exemption under this section, shall be considered prima facie proof of compliance with this subsection (c).

(d) When an employee is a minor, the waiver and affidavit required by subsection (a) may be made by guardian of the minor.

(e) An exception granted with regard to a specific employee shall be valid for all future years unless such employee or sect ceases to meet the requirements of subsection (a).

(f) Notwithstanding any other provision of this section, any employee exempted from this chapter under subsection (a) shall nonetheless still be counted when determining whether an individual or entity is an "employer" under § 50-6-103 who uses the services of not less than five (5) persons for pay, except as provided in § 50-6-113, and, in the case of an employer engaged in the mining and production of coal, one (1) employee for pay.

SECTION 2. This act shall take effect July 1, 2010, the public welfare requiring it.